

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ADAMS, SARKA 145 W 67 STREET, APT 334 NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29934	\$2,044,000.00
2	AGOSTINELLI, LORENZO FLAT 61 VOLTAIRE BUILDINGS 330 GARRATT LANE LONDON, SW184FQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26032	\$125,000.00*
3	AHRENS, PETER NIKOLAI KUSERETOBELWEG 4 KUESNACHT, CH-8700 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42243	\$3,535,666.40
4	AKERMAN, ARIEL VIRREY LORETO 2146 BUENOS ARIES, 1426 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18612	\$1,137,077.00
5	ALBERIZZI, SERGIO 13 NAVENBY WALK LONDON, E3 4EZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8378	Undetermined
6	ALEXANDER, CHARLES A. H. APARTMENT 6A KNIGHTSBRIDGE COURT 28 BARKER ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9606	\$2,860,042.07
7	ALPER, STEVEN D. 24 NATHAN DRIVE TOWACO, NJ 07082	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15407	\$2,244,586.00
8	AMIN, KAUSHIK 111 WEST 67TH STREET APARTMENT 30 E NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17862	\$46,152,248.63

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9	ANCHISI, SANDRO 79A CHEMIN DES HAUTS-CRETS COLOGNY, 1223 SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20310	\$2,303,400.00
10	ANDERSON, VANESSA J. 4123 HARWOOD DRIVE SUGAR LAND, TX 77479	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2009	8190	\$15,000.00*
11	ANDREA NEGRI 78 CADOGAN SQUARE FLAT 1 LONDON, SW1X OEA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17448	\$6,624,684.70
12	ANGIUS, SILVIO 12 CAMPDEN HILL COURT CAMPDEN HILL ROAD LONDON, W8 7HX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32072	\$1,820,000.00
13	ANSARI, SALMAN STANDARD CHARTERED BANK 5TH FLOOR, 1 BASINGHALL AVENUE LONDON, EC2V5DD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25342	Undetermined
14	ANTHONY, RICHARD 102 MILLINERS HOUSE EASTFIELDS AVENUE LONDON, SW18 1LP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24580	\$2,606,182.13
15	ARANCIO, ROBERT 23 CHESTERFIELD DRIVE WARREN, NJ 07059	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9666	\$4,650,282.00
16	ARMAN, ANNE 268 39TH STREET LINDENHURST, NY 11757	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18131	Undetermined

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17	ARNONE, KYM 1075 PARK AVENUE, 11B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22197	\$1,966,077.00
18	ASTROLOGO, LUCA CORSO GARIBALDI 55 MILAN, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19846	Undetermined
19	ATWELL, JULIE WORSHAM 8039 NIMROD TRAIL DALLAS, TX 75238		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31743	\$4,312.00*
20	AUGUSTINE, JOHN H. 7002 BLVD E, #32G WEST NEW YORK, NJ 07093		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32471	\$11,987,694.00
21	AUGUSTINE, JOHN H. 7002 BLVD E, #32G WEST NEW YORK, NJ 07093		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32472	\$3,101,478.00
22	AYRES, CHARLES C/O TRILANTIC CAPITAL MANAGEMENT LLC ATTN: CHARLES AYRES 399 PARK AVENUE, 15TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27646	\$7,597,795.00
23	AYSSEH, GORDAN J. 4 DELLWOOD RD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10697	\$1,243,781.16
24	AZAR, MAKRAM T ONE BELGRAVE MEWS WEST LONDON, SW1X 8HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29207	\$5,450,329.00

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25	BACHA, MOHAMED ALI 31 KENSINGTON MANSIONS TREBOVIR ROAD LONDON, SW5 9TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19819	\$3,011,536.96
26	BAIGIS, SHERI 250 3RD ST ARCHBALD, PA 18403	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12631	Undetermined
27	BAKER, JAMES C. 1172 PARK AVE APT 4B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23786	\$4,490,197.00
28	BANON TREVINO, F. JAVIER C/O TRILANTIC 35 PORTMAN SQUARE LONDON, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25868	\$2,456,149.00
29	BARICEVIC, JOANNA M. 238 N. RAILROAD AVE STATEN ISLAND, NY 10304	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13428	\$20,000.00*
30	BARKER GOLDIE, GARTH HIGHGROVE, 3 SEYMOUR PLACE HOOK HEATH MILE PATH SURREY WOKING, GU22 0JX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32508	\$1,418,288.00
31	BARKER, JOHN JOSEPH 54 CLEAR VIEW LANE NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28591	\$4,142,528.00

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32	BARRERA, ANA 25 MEAD HOUSE 123-125 LADBROKE ROAD LONDON, W113PU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26309	Undetermined
33	BEAMAN, JOHN E. 203 EAST 72TH STREET APT #20B NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5467	\$1,316,225.30
34	BERGIN, DEBRA 2411 N HALL STREET UNIT 6 DALLAS, TX 75204		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19795	\$481.00*
35	BERTSCH, MARTIN IM BUSCHGEWANN 40 HEIDELBERG, 69123 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24133	Undetermined
36	BLACKWELL, ALASTAIR P 505 GREENWICH STREET APARTMENT 3C NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9592	\$3,992,757.00
37	BLAIR, MARC H. 330 WEST 72ND STREET APARTMENT 4A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/22/2009	5855	\$2,000,000.00
38	BLAKEMORE, JAMES C. 8 LOWER ADDISON GARDENS LONDON, W14 8BQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18231	\$15,472,071.00
39	BLAKESLEE, THOMAS P. 3 THORNBROOK LANE BEDFORD, NY 10506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/05/2010	66364	\$1,014,600.00

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40	BLAUSTEIN, MIKE 1165 FIFTH AVE APT 10A NEW YORK, NY 10029		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12962	\$2,098,395.70
41	BOLTON, JEFFREY 14 EAST 75TH STREET APT 8A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23784	\$9,240,046.00
42	BORYNACK, STEPHANIE 1160 FIFTH AVENUE APT 203 NEW YORK, NY 10029	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5445	Undetermined
43	BOSSARD, OLIVIER APPARTEMENT 37 16 RUE DU GRENIER SAINT-LAZARE 75003 PARIS, FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11316	\$7,163,432.10
44	BOSSOLINA, DAVID F. 125 MELROSE PLACE RIDGEWOOD, NJ 07450		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29916	\$1,979,133.00
45	BOZ, YAKUP 16A REGENTS PARK ROAD LONDON, NW1 7TX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16098	\$2,000,000.00
46	BRAUN, KONSTANTIN 26 WINTERBOTTOM LN POUND RIDGE, NY 10576	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11060	\$1,857,220.00
47	BRENAN, MICHAEL R. 45 NORTHWOODS RD MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6172	\$5,033,709.00
48	BROOKS, MICHAEL D. 736 FOREST AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14837	\$1,593,025.48

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49	BURCH, ANDREW W. 30 BUTTERNUT HOLLOW ROAD GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20280	\$5,921,690.29
50	BURKE, MARITA E 23 EAST 10TH STREET APARTMENT 519 NEW YORK, NY 10003-6118	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28364	Undetermined
51	BURKE, PETER ROBERT 11 BELVEDERE GROVE LONDON, SW19 7RQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28425	Undetermined
52	BURKHART, CALVERT C 19 BRUNSWICK GARDENS LONDON, W84AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19783	\$1,000,000.00
53	BYRNE, BARBARA 101 HUN ROAD PRINCETON, NJ 08540	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27179	Undetermined
54	CALAMARI, MICHAEL 26 BARRY ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12074	Undetermined
55	CANTELO, PAUL 37 SYLVESTER AVENUE HAWTHORNE, NJ 07506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/09/2009	10963	Undetermined
56	CARDE, DAMIEN 42 GLEDSTANES ROAD LONDON, W14 3HU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25343	Undetermined
57	CARR, ROBERT J. 23 STELLA DRIVE BRIDGEWATER, NJ 08807	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28898	\$63,000.00*

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58	CASELL, VANCE 1 LORING HILL ROAD HINGHAM, MA 02043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19260	\$1,971,836.17
59	CESARIO, FABRIZIO 12 REDCLIFFE SQUARE LONDON, SW10 9JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13054	\$3,000,000.00
60	CHAIKIN, DANIELLE 20 E. 9TH STREET APT 9A NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20257	Undetermined
61	CHEN, ANDREW 1375 CHAPMAN DRIVE DARIEN, IL 60561	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26310	Undetermined
62	CHHABRA, SUMIT 20 RIVER COURT APT 3605 JERSEY CITY, NJ 07310	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27332	\$1,193,057.00
63	CHISHOLM, RUPERT F. 763 VALLEY RD NEW CANAAN, CT 06840-2811	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27570	\$1,069,800.00
64	CHO, JOHN 538 HILLSIDE AVENUE PALISADES PARK, NJ 07650	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26062	Undetermined
65	CHRISTIENSEN, SCOTT 1 WILTSHIRE CT LUCAS, TX 75002		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19794	\$10,210.00*
66	CIDONIO, MATTEO 36 PARK STREET LONDON, W1K 2JE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	33513	\$1,221,692.00

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67	CIGNARELLA, GREGORY 94 WAGON ROAD ROSLYN HEIGHTS, NY 11577	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11438	\$1,710,000.00
68	COHN, LAWRENCE J. 15 BIRCH DRIVE PLAINVIEW, NY 11803	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15438	\$1,018,318.30
69	COLEMAN, JOSEPH P. 160 WEST 86TH STREET APARTMENT 15B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25181	\$3,395,361.66
70	CONWAY, EDWARD B. 6 CROSS ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27479	Undetermined
71	COPELAND, JOHN W. 7 EAST 80TH STREET NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32741	\$128,375.04*
72	CORTESE, JOHN 26 HANS RD FLAT 2 LONDON, SW3 1RW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14351	\$1,146,256.94
73	COX, SHANNON 917 WILDWOOD CIRCLE GRAPEVINE, TX 76051		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19854	\$1,534.00*
74	CRANDELL, JAMES D. 28 WICKHAM WAY CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23727	Undetermined
75	CROSS, MARTIN ROBERT PIRAN DARCY CLOSE BRENTWOOD, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18732	\$2,433,002.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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76	CRUZ, KATHERINE 460 EAST 115TH STREET, # 4F NEW YORK, NY 10029	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28361	Undetermined
77	CUNNINGHAM, MARGERY O. 1515 31ST STREET NW WASHINGTON, DC 20007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13042	Undetermined
78	CURLEY, WILLIAM 63 SADDLE RIDGE ROAD WILTON, CT 06897	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25237	\$3,004,528.00
79	D' ALELIO, ROBERT 9 TULIP TREE LANE DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9706	\$12,922,681.00
80	DACUS, SCOTT 1708 FALMOUTH PLANO, TX 75025		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19797	\$16,207.00*
81	DAHIYA, NITIN 444 WASHINGTON BLVD, APT 6436 JERSEY CITY, NJ 07310	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22709	Undetermined
82	DALEY, CHRISTINE 80 FRANKLIN STREET #6 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16463	\$2,750,000.00
83	DANIELLE, PUGLIA 89 FORRESTAL AVENUE STATEN ISLAND, NY 10312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5375	Undetermined
84	DAPCEVIC, MILENA FLAT 27 THE BAYNARDS 27 HEREFORD ROAD LONDON, W2 4TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26035	\$941,988.00*

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85	DAY, STEPHEN 52 MELWOOD HOUSE LONDON, E1 2QX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11519	Undetermined
86	DEBOST, CHARLES H. 85 EAST END AVENUE, #14E NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29906	\$11,343.00*
87	DEFLIN, BRADFORD A 245 JAMAICA LN PALM BEACH, FL 334803321		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30726	\$1,005,287.00
88	DEL BALZO, LUDOVICO 23 PELHAM CRESCENT LONDON, SWT 2NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12759	\$3,547,187.04
89	DEMASI, KATHLEEN M. 146 78TH STREET BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/01/2009	10065	Undetermined
90	DI VITO, RICHARD A. 116 MIDDLENECK RD PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28732	Undetermined
91	DIEKE, RALF C FLAT 2 197 QUEENS GATE LONDON, SW7 5EU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22894	Undetermined
92	DILENA, NICOLA 1 LUKE STREET, APARTMENT 101 LONDON, E1 1ER UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29194	\$10,950.00*

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93	DOHERTY, JEFFREY P. 66 LEONARD ST APT 6C NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10585	\$1,477,768.80
94	DOMENICI, HENRY VINCENT 24 SHADY ACRES ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30038	\$1,336,612.82
95	DONALD, CHARLES H BURY COURT WHITE WALTHAM, BERKS, SL6 3JF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31224	\$4,619,085.58
96	DONZELLI, ANDREA VIA UGO BASSI 3 ROMA, 00152 ITALY		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16037	\$1,451,886.86
97	DOUGLAS, DAVID CAZENOVE ASIA 50/F ONE EXCHANGE SQUARE CENTRAL HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14188	\$1,999,550.00
98	DOUGLAS, DOROTHEA 177-11 136TH AVE JAMAICA, NY 11434	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15266	Undetermined
99	DRBUL, ROBERT S 111 E 85TH ST # 16D NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12300	\$3,042,360.00
100	DUBOIS-PELERIN, VINCENT 79 ELMS ROAD LONDON, SW4 9EP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34456	\$4,369,738.00

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101	DUPUIS, GERALD SUITE 176, 2 OLD BROMPTON ROAD LONDON, SW7 3DQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29713	\$1,042,624.00
102	DYNKIN, LEV 18 EMERSON DR. GREAT NECK, NY 11023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12650	\$2,856,727.00
103	DZIEDZIECH, ROBERT Z. 1 BLORE HOUSE COLERIDGE GARDENS LONDON, SW10 0RB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13291	\$2,072,577.91
104	EASTON, ALEX 60 CARLISLE COURT OLD BRIDGE, NJ 08857		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30040	\$6,867.00*
105	EINARSSON, MAGNUS P 7 NEW END LONDON, NW3 1JD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22955	Undetermined
106	EINBINDER, LEE J. 121 SQUIRE ROAD ROXBURY, CT 06783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16297	Undetermined
107	ELKINS, JAY S. 79 GRIFFEN AVENUE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24158	\$6,690,264.91
108	ELLSWORTH, MICHAEL R. 10 CAYUGA WAY SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11276	\$1,322,016.00

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109	ERSOFF, BRETT I. C/O KLESTADT & WINTERS, LLP 292 MADISON AVENUE- 17TH FLOOR NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21579	\$71,503.67*
110	ERTAS, ILKER 40 FAYETTE RD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27921	\$1,306,875.00
111	FAESSEN, WILCO 20 RIVER TERRACE APARTMENT 18K NEW YORK, NY 10282	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23584	\$1,010,500.00
112	FAUCHEUX, LUC 5 STURGES HOLLOW WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9638	\$2,498,049.30
113	FELDMAN, RICHARD M. 911 PARK AVE. NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30793	\$1,217,000.00
114	FERGUSON, SCOTT ANDREW. BUILDING 6, LEVEL 6 DIFC, POB 506535 DUBAI, UNITED ARAB EMIRATES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19218	\$5,221,575.47
115	FIGUS, MARCO C VIA DI S VALENTINO 11 RM ROME, 197 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34353	\$4,343,602.00
116	FISCHER, TIMOTHY K. 55 E. 72ND STREET, APT. 12N NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	65999	\$4,413,845.55

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
117	FISK, ADRIAN 32 BALLINGDON ROAD LONDON, SW11 6AJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19621	\$7,152,066.43
118	FLANAGAN, THOMAS E. ONE DEER TRAIL ARMONK, NY 10504		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11098	\$5,654,849.00
119	FLANAGAN, THOMAS E. ONE DEER TRAIL ARMONK, NY 10504	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11255	\$3,140,600.14
120	FLANNERY, JOSEPH J. 4951 NE 28TH AVE LIGHTHOUSE POINT, FL 33064	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9462	\$3,592,001.00
121	FLINK, PETER 139 LAUREL LANE SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23718	\$1,128,957.20
122	FORD, GENITA 9249 S. THROOP STREET CHICAGO, IL 60620		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33252	\$962.00*
123	FORD, JONATHAN 45 THE AVENUE LONDON, NW6-7NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19822	\$1,281,483.00
124	FOX, STEPHEN 9 BLENHEIM ROAD LONDON, W4 1UB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25344	\$4,395,741.50
125	FRAENKEL, FRANCIS L. 812 FIFTH AVENUE, 7- B NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32069	\$1,724,811.30

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
126	FROMMER, JACQUELINE 45 EAST 85TH ST. 4A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15591	\$2,578,951.00
127	FRONTINI, LORENZO 17 GILSTON ROAD LONDON, SW10 9SJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/08/2009	37025	\$6,666,515.60
128	FUCHS, BENJAMIN A 30/F 2 IFC 8 FINANCE STREET HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32240	\$27,320,000.00*
129	GALLO, JOHN F. 365 WEST END AVENUE APARTMENT 6C NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29930	\$12,000,000.00*
130	GANDHI, SUNIL KUMAR 103 JERSEY ROAD HOUNSLOW, TW5 0TW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19630	\$3,491,976.43
131	GARTLAND, JAMES 16 ADA PLACE ALLENDALE, NJ 07401		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28724	\$2,223,473.00
132	GATTUSO, MARY FRANCES 531 MAIN STREET APT. 222 NEW YORK, NY 10044	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10146	Undetermined
133	GENIRS, KEVIN R. 411 WEST END AVE APARTMENT 7A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28477	Undetermined

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
134	GERAGHTY, RONALD J. 17 BRANDYWINE LANE COLTS NECK, NJ 07722	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17078	\$1,572,212.00
135	GERLACH, CHRISTIAN 62 BATHGATE ROAD LONDON, SW19 5PH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15536	\$1,817,967.00
136	GEWIRTZ, SCOTT AARON 225 WEST 86TH STREET APT 904 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10580	\$6,669,515.00
137	GHAFUR, ARSHAD P.O. BOX 506535 DUBAI, UNITED ARAB EMIRATES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19277	\$1,022,048.97
138	GIACONE, PETER 48 VANDERVEER COURT ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7828	Undetermined
139	GIBSON, SCOTT D. 122 MIDLAND AVENUE MONTCLAIR, NJ 07042	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31249	\$47,593.80*
140	GIOVANELLI, CORRADO 57D PRINCES GATE EXHIBITION ROAD LONDON, SW7 2PG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14297	\$1,660,780.00
141	GITLIN, MICHAEL H. 3900 GREYSTONE AVENUE 43B BRONX, NY 10463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/25/2009	9355	Undetermined

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
142	GOODWIN, DOUGLAS S. 19 NORTH GATE PRINCE ALBERT ROAD LONDON, NW8 7RE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24665	\$3,068,908.23
143	GORTAZAR, GONZALO 28 ST LIKE STREET LONDON, SW3 3RP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24170	Undetermined
144	GOTTFRIED, BARRY K. 515 EAST 79TH STREET APT 5E NEW YORK, NY 10075-0782	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13967	\$1,089,399.00
145	GOULD, BARRY PARK HOUSE 16 PARKSIDE MILL HILL LONDON, NW72LH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10416	\$1,460,016.00
146	GREEN, ADAM M. 147 CROSS HIGHWAY WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18311	\$2,376,969.00
147	GREENE, ELIZABETH 1330 WEST AVENUE APT 2803 MIAMI BEACH, FL 33139	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15717	Undetermined
148	GREENFIELD, HOPE 15 PALATINE ROAD CALIFON, NJ 07830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32333	\$3,407,557.00
149	GRINNELL, MATTHEW F. 9 MILL HILL LANE EAST HAMPTON, NY 11937		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18336	\$2,306,731.26

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
150	GUARNIERI, MICHAEL P. 8 GEORGE LANGELOH COURT RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24413	Undetermined
151	GUILLAUME, TONI 10 ASH WALK BRANDON CROUES SOUTH OCKENDON ESSEX ENGLAND, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24239	Undetermined
152	GULBIN III, JOHN G 10 PLYMOUTH ROAD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31168	\$1,162,500.00
153	GUPTA, MARTIN 131 HAMBALT RD LONDON, SW4 9EL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30736	\$1,031,333.77
154	HAKANOGU, EROL 161 EAST 65TH STREET NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19177	\$4,066,585.00*
155	HALE, IRENE V. 300 WEST 135TH STREET APT. 5H NEW YORK, NY 10030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	19702	Undetermined
156	HAMILL, ROBERT B. 72 APPLE TREE LANE NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5346	\$1,325,661.36
157	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32731	\$1,708,768.00

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
158	HARLIB, JEFFREY A. 265 EAST 66TH STREET APT. 18G NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21485	\$1,795,601.00
159	HARRINGTON, JOAN (MAIDEN NAME: GENIRS) 165 BEECHWOOD ROAD RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21413	Undetermined
160	HARRIS, TREVOR 225 RECTOR PLACE APT 140 NEW YORK, NY 10280		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27423	\$10,000.00*
161	HARTING, BRUCE W. 1965 BROADWAY 29E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24456	\$7,570,015.00
162	HASH, STEVEN 745 SEVENTH AVE NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28280	Undetermined
163	HECK, ROBERT PENTHOUSE A PIERHEAD WHARF 69 WAPPING HIGH STREET LONDON, EIW 2YF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19826	\$1,240,709.00
164	HENRY, EMIL W. JR. 161 CANTITOE STREET KATONAH, NY 10536	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/29/2009	4653	Undetermined
165	HERRMANN, DAVID L. 804 MAPLE GLEN LANE WAYNE, PA 19087	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33214	\$54,572.00*

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
166	HILL, MARILYN J. 111 ALLYN LANE PO BOX 519 BARNSTABLE, MA 02630	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22610	\$1,327,906.00
167	HOBERT, DAVID 225 W 86TH STREET #707 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10843	\$3,000,000.00
168	HODGES, JAMES 10 HALSEY STREET LONDON, GT LON, SW3 2QH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16102	\$1,034,000.00
169	HOGAN, CANICE UPPER COMMON HEYSKOTT WEST SUSSEX, 9U290DC UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16101	\$7,899,405.00
170	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32779	\$1,942,843.83
171	HOWELL, RICHARD D. 39 CHURCH ROAD SURREY RICHMOND, TW9 1UA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11363	\$8,854,395.84
172	HOY, ROBERT J. 19 HARMON PARK ROAD PO BOX 474 YORK HARBOR, ME 03911	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28225	\$71,452.52*
173	HOY, ROBERT J. 19 HARMON PARK ROAD PO BOX 474 YORK HARBOR, ME 03911	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28226	\$45,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
174	HYNOTE, ROBERT A. 4459 REDWOOD ROAD NAPA, CA 94558	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14941	\$3,238,502.98
175	IDRISS, MOHAMED FLAT 1, 233 KINGS ROAD LONDON, SW3 5EP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28315	\$1,000,000.00
176	IVERSEN, BEN 12 SLOUVCESTER WALK LONDON, W8 4HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14304	\$2,500,000.00
177	JAIN, SANJEEV K. 3 IRON WOOD ROAD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11295	\$1,810,029.04
178	JAWAD, ANTHONY 8 WOODMANSTORNE RD CARSHALTON BEECHES SURREY, SM5 4JL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24574	\$706,507.00*
179	JOHANSEN, ROBERT A. 82 OXFORD BOULEVARD GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6173	\$3,149,139.00
180	JOHNSON, ERIC P. 379 HURLBUTT STREET WILTON, CT 06879		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9784	\$4,401,141.00
181	JOHNSON, JACK 245 W. 19TH ST., APT 3S NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	08/18/2009	8648	\$350,000.00*
182	JOHNSTON, WILLIAM H. 29 SUNSWYCK RD DARIEN, CT 06820-6024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28661	Undetermined

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
183	JONEJA, DEV 252 SEVENTH AVENUE APT. 3U NEW YORK, NY 10001		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29093	\$7,703,218.00
184	JONES, JOCK T. 200 CHAMBERS ST APARTMENT 4C NEW YORK, NY 10007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22937	Undetermined
185	JORDAN, CARL 7 KING ROAD SOMERSET, NJ 08873	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11249	\$38,124.00*
186	KANTOR, CHARLES 350 EAST 79TH STR. APT 23B NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27733	\$2,478,903.00*
187	KAO, PATRICIA C/O REBECCA J. OSBORNE VLADECK, WALDMAN, ELLIAS & ENGELHARD, P.C. 1501 BROADWAY - SUITE 800 NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26579	\$165,000.00*
188	KARIM, ABDELKERIM 55 CHENISTON GARDENS LONDON, W8 6TJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19830	\$2,750,000.00
189	KATTAN, DAVID G 5 DENNING CLOSE LONDON, NW8 9PJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13973	Undetermined
190	KATZ, MICHAL 42 ROCK SHELTER RD WACCABUC, NY 10597	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27178	Undetermined

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
191	KEVIN, HANDWERKER 330 EAST 75TH STREET APT. 15A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/25/2009	9338	\$1,285,050.13
192	KEYAL, ASHISH FLAT 353 THE CIRCLE QUEEN ELIZABETH STREET SE12JU LONDON, GT LON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18731	\$50,000.00*
193	KILIAN, AXEL 9 DICKENS CLOSE RICHMOND, TW10 7AV UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19163	\$1,000,000.00
194	KIMMEL, SCOTT 54 BEVERLY RD GREAT NECK, NY 11021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27466	\$1,230,568.00
195	KING, GEORGE W FLAT B, 28/F TOWER 2 DYNASTY COURT 23 OLD PEAK ROAD HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28424	Undetermined
196	KING, MITCHELL B 572 4TH STREET BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9406	\$4,224,828.86
197	KITTREDGE, FRANCINE S. 1095 PARK AVENUE APT 7D NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11040	\$7,108,193.60

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
198	KNAUS, ROBERT 13517 ARGO DRIVE DAYTON, MD 21036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15390	Undetermined
199	KOBERNICK, JEFFREY 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15257	\$875,757.88*
200	KOBERNICK, JEFFREY 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15259	Undetermined
201	KOFMAN, ANDREW S C/O AMERICAN PACKAGE CO. 226 FRANKLIN STREET BROOKLYN, NY 11222-1382	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5282	\$1,838,008.00
202	KOGAN, SPENCER 7 KNOLL ROAD PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24396	\$2,399,263.00
203	KOHLI, TINA 70 DISCOVERY DOCKS WEST 2 SOUTH QUAY SQAURE LONDON, E14 9RT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24394	Undetermined
204	KONRAD, LISA 845 UNITED NATIONS PLAZA APT 50D NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32034	\$3,760,604.00
205	KOPLIN, CARY A 19 EAST 72ND STREET NEW YORK, NY 10021-4145	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18975	\$1,119,134.00

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
206	KRALJ, NORA MONASTERIO 364 (1638) VICENTE LOPEZ- PROV. DE BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12550	Undetermined
207	LANDRY, SOPHIE 16 HOLMSIDE ROAD LONDON, SW128RJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30734	\$1,135,719.00
208	LAUDER, HAYLEY 14, COLLINGWOOD WAY ESSEX NORTH SHOEbury, SS3 8BT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25907	Undetermined
209	LAW, ROBERT BALBIR 47 BELNHEIM TERRAACE ST JOHNS WOOD LONDON, NW8 OEJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34627	\$2,743,652.34
210	LAWSKY, MICHAEL H. 17 OAK KNOLL ROAD SUMMIT, NJ 07901		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27262	\$3,805,252.00
211	LAZAR, ANDREW 25 BYRON PLACE SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25188	\$4,694,071.00
212	LE BAQUER, PHILIPPE 44 SOLENT ROAD LONDON, NW6 1TX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31649	\$1,228,800.00
213	LE MARCHANT, PIERS 5 QUEEN ANNES GATE LONDON, SW1H 9BU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16105	\$1,523,582.00

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
214	LEE, WAI 20 NEWPORT PKWY # 2708 JERSEY CITY, NJ 07310		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18063	\$5,640,185.00
215	LEUNG, JANICE FLAT 16 129 BACKCHURCH LANE LONDON, E1 1LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24393	Undetermined
216	LIEBER, ROBERT C. 1 CENTRAL PARK WEST APT 39A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32225	\$4,737,123.00
217	LINDE, STUART 35 PHAETONS DRIVE MELVILLE, NY 11747		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23758	\$7,975,045.00
218	LIPSKY, MICHAEL 330 E. 72ND STREET, APT. # 5 NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34721	\$5,891,451.42*
219	LISTA, WILLIAM J. 106 RUMSON ROAD RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12372	Undetermined
220	LOCHER, KURT A. 500 WEST END AVE APT 5C NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23626	\$4,788,970.78
221	LOHAN, RICHARD SCOTT 21 CARNEGIE AVE COLD SPRING HARBOR, NY 11724		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30008	\$1,242,961.00
222	LOPEZ GALAN, DANIEL 44 LONDUIT MEWS LONDON, WZ 3RE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15564	\$2,742,608.31

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
223	LORD III, JOSEPH F 79 BUENA VISTA AVE. RUMSON, NJ 07760		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21361	\$1,135,123.00
224	LUCARELLI, ANNA FLAT 5 42 ONSLOW GARDNES LONDON, SW7 3PY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24383	Undetermined
225	LUCAS, JEROME D. 87 WHITE HILL ROAD COLD SPRING HARBOR, NY 11724	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29547	\$1,134,914.54
226	LUKE, TIMOTHY 36 GROVE ST. NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31699	\$10,464,682.00
227	MACHALE, BRIAN 10 BEACH DRIVE DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13357	\$2,504,863.82
228	MACKIE, THOMAS R FLAT 5 1 SLOANE COURT EAST LONDON, SW3 4TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12900	\$1,789,069.00
229	MACKINNON, MICHAEL LARS 31 APPLGARTH ROAD LONDON, W14 0HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13341	\$1,928,047.00
230	MACLEAN, ANDREW 21 NEWELL STREET LONDON, E14 47HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24403	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
231	MAGNONI, RUGGERO F VIA PIERMARINI 2/4 MILAN, 20121 ITALY		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16025	\$15,880,034.50
232	MAHESHWARI, SHYAM 6C, 96 MACDONNELL ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32798	\$1,437,000.00
233	MAJOUL, MEHDI 10 BENBOW ROAD LONDON, W6 0AG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15461	\$3,434,938.00
234	MALIZIA, ROSE M. 1109 BRASSIE AVENUE FLOSSMOOR, IL 60422	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7878	Undetermined
235	MALONE, DANIEL S. 46 LINDEN PLACE SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7482	\$4,780,482.00
236	MANISCALCO, ANTHONY 53 STEPHEN MATHER ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30741	\$2,713,401.00
237	MANN, ANDREW 44 FERNHURST ROAD LONDON, SW6 78W UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14668	\$3,020,000.00
238	MANNING, CHRISTOPHER R. 15 RIDGEWOOD DRIVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17880	\$2,982,719.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
239	MARCO, BONETTI 10 CORNWALL MANSIONS CREMORNE ROAD LONDON, SW100PE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/09/2009	10994	\$5,133,097.00*
240	MARCUCCI, MARK J. 560 HUNT LANE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23807	\$3,236,800.49
241	MARLAR, KIMBERLY 6115 BAY HILL DR. ARLINGTON, TX 76018		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19802	\$527.00*
242	MARZOMIE, JOHN D. 975 PRIVATE RD WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33192	\$1,821,202.28
243	MASUDA, YUKIHIRO 2-24-16, KAKINOKIZAKA MEGURO-KU TOKYO, 152-0022 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/05/2009	4167	\$5,650,087.00
244	MATTU, RAVI K 125 STEWART ROAD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28342	\$27,738,165.86
245	MAYER, STEVEN 145 E 76TH ST., APT. 14 NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28662	Undetermined
246	MCCORMICK, JAMES 5 MALLORD STREET LONDON, SW3 2JB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18742	\$3,540,288.41

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
247	MCGREEVY, NISHA 66 LEONARD STRRT APARTMENT 7C NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13374	\$3,325,968.55
248	MECKLER, RICHARD A. 21 LAKE RD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12998	\$9,780,100.00
249	MEE, ADRIAN 48 SUTHERLAND PLACE LONDON, W2 5BY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24327	\$11,228,872.08
250	MEISSNER, CHRISTIAN 2 HOLLAND VILLAS ROAD LONDON, W14 8BP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19352	\$17,300,000.33
251	MENOUNOS, ALEXANDROS 44 THAMES POINT IMPERIAL WHARF LONDON, GT LON, SW6 2SX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18736	Undetermined
252	MEYERS, LEWIS 15 HOOK RD RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17402	\$5,459,722.39
253	MEYERS, WILLIAM 105 EAST LANE STAMFORD, CT 06905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31372	\$1,744,804.00
254	MICHAELS, JEFFREY ALAN 147 BOULEVARD MOUNTAIN LAKES, NJ 07046		Lehman No Case Asserted/All Cases Asserted	09/03/2009	10282	\$9,945,005.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
255	MICHELE, CHU 1 PLACE DE L'ALMA 75 PARIS, 75016 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7088	\$1,111,812.00
256	MICUCCI, PATRIZIA E VIA G. DEGRASSI, 3 MILAN, 20123 ITALY		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15507	\$2,152,808.53
257	MIKLAVCIC, BORUT CESTA BRIGAD 16 NOVA MESTO, 8000 SLOVENIA		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15457	\$4,523,888.59
258	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23844	\$2,537,805.00
259	MILLER, ERIC B. 10 OVERLOOK ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21415	Undetermined
260	MILLER, MATTHEW C. 139 WEST 14TH ST., APT. 3SW NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27923	Undetermined
261	MITRA, RONADEV T. 6717 DICOSOLA CT DARIEN, IL 60561	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8410	\$1,349,576.50
262	MOAR, GUY R. 51 ONSLOW GARDENS LONDON, SW7 3QF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13074	\$10,009,604.00

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
263	MODASIA,DIPAK 801 CASCADES TOWER 4 WESTFERRY ROAD LONDON, E14 8JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24587	Undetermined
264	MOORE, ELIZABETH 35 GUNTER GROVE LONDON, GT LON, SW10 0UN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32438	\$832,660.64*
265	MOORE, MICHAEL J. 139 DEWINOT WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33187	\$4,667,421.00
266	MORETTI, ARTHUR 52 SQUIRREL DRIVE SKILLMAN, NJ 08558	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25199	\$5,609,584.75
267	MORITA, SERGIO TAKEO IZUMI GARDEN RESIDENCE #202 1-5-3, ROPPONGI 13 MINATO-KU, 106-0032 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/17/2009	5517	\$2,005,660.00
268	MOSKAL, DOREEN 2714 VERNON COURT WOODRIDGE, IL 60517		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31728	\$8,130.00*
269	MULLER, ERIK W. 137 WOOSTER ST. APT 5A NEW YORK, NY 10012	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5939	\$1,215,653.00
270	MURPHY, FRANCIS E. 130 EAST END AVENUE APT 16-D NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20191	\$1,232,054.00

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
271	MURRAY, GUY J. 78 RIDGEWOOD AVENUE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24964	\$1,000,000.00*
272	NARAYAN, T.K. 200 EAST 87TH STREET #22B NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21486	\$372,047.00*
273	NARIO, LUIS VIA REGGIO EMELIA 32 RM ROMA, I98 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19438	\$1,660,351.56
274	NASS, DAVID M. 95 VALLEY LANE CHAPPAQUA, NY 10514		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12643	\$2,292,344.30
275	NATHAN, JORDE M 1499 SHERIDAN ROAD HIGHLAND PARK, IL 60035	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9656	\$4,255,006.81
276	NAZAR, SABA 13A STRATFORD ROAD LONDON, W89RF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13476	\$3,354,258.95
277	NINEHAM, STEWART K 113-115 HARLEY STREET FLOOR 3 LONDON, W1G 6AP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/23/2009	3918	\$1,051,760.00
278	NOLAN, LUKE 29 QUEENS ROAD LONDON, SW14 8PH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24391	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
279	NORRIS, PAUL 42 ADDISON AVENUE LONDON, W11 4QP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25677	\$1,000,000.00*
280	O'CONNOR, BRIAN 6 BERRIMA ROAD , 299882 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24676	\$10,851,259.75
281	OGLE, CHRIS HOUSE 2 BATTERSEAMEWS 163-165 BATTERSEA HIGH STREET LONDON, SW11 3JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22000	\$38,356.00*
282	ONILLON, EMMANUEL FLAT 64 1 PRESCOT STREET LONDON, E1 8RJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19425	\$3,741,389.37
283	OREILLY, TOM 1946 N. HUDSON CHICAGO, IL 60614		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18936	\$2,674,659.00
284	ORLOWSKY, JOSEPH 5411 PINEHURST DRIVE WILMINGTON, DE 19808	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28089	\$1,896.00*
285	PADUANO, DANIEL P. 19 EAST 72ND STREET NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11111	\$2,694,077.00
286	PAPADAKIS, SPYROS N. 124 HUDSON ST # 5B NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15518	\$1,631,958.07

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
287	PAPE, MARIA 72 EAST PARK DRIVE HUNTINGTON STATION, NY 11746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27177	Undetermined
288	PAPROSKI, MARGARET D. 18512-93 AVENUE EDMONTON, ALBERTA, CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24723	Undetermined
289	PARRY, STEPHEN 166 EAST DULWICH GROVE DULWICH LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24324	\$1,248,674.00
290	PAWLICKI, DANA 17 JENNIFER LANE MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25228	\$230,000.00*
291	PEACE, KARL JONATHAN 4 BURTENSHAW ROAD THAMES DITTON SURREY, KT7 OTP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19422	\$1,069,882.00
292	PEARSON, GRAEME RUSSELL 9 SOUTHWOOD AVENUE HIGHGATE LONDON, N6 5RY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25774	\$1,113,722.00
293	PECK, CHRISTOPHER 432-8 NISEKO NISEKO CHO ABUTA GUN HOKKAIDO, 13 048-1511 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34330	\$1,174,975.80
294	PEDOWITZ, DAVID R. 194 BALDWIN ROAD BEDFORD CORNERS, NY 10549	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23791	\$4,639,744.00

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
295	PERRY, BARCLAY 350 N. SALT AIR AVE. LOS ANGELES, CA 90049		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15743	\$1,122,507.00
296	PETERSEN, JACK 415 KNOLLWOOD ROAD RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30344	\$4,414,178.00
297	PHELAN, PETER B. 88 WEST ROAD SHORT HILLS, NJ 07078-1829		Lehman No Case Asserted/All Cases Asserted	09/01/2009	10162	\$1,342,339.50
298	PHELPS, MICHAEL EDWARD JOHN FLAT 17 50 QUEENS' GATE LONDON, SW7 5JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/05/2009	3180	\$1,221,520.79
299	PHILLIPS, HENRY J. 10 DRAYTON GARDENS LONDON, SW109SA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15537	\$1,025,536.87
300	PIGNATTI, VITTORIO 45 KENSINGTON SQUARE LONDON, W85HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14211	\$13,400,000.00
301	PINNOCK, MATTHEW THE BURROWS 4 LAWFORDS HILL CLOSE SURREY - WORPLESDON, GU3 3QD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25644	\$1,000,000.00
302	POTSIOS, ANDREA M VIA APPIANI, 19 MILAN, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18739	\$7,102,012.80

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
303	POULSEN, JESPER FLAT 1 35 COLLINGHAM ROAD LONDON, SW5 0NU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22956	Undetermined
304	PREZIOSO, FRANK C 10 CITY PLACE NUMBER 7B WHITE PLAINS, NY 10601	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27438	\$6,002,550.16
305	PURI, HIMAYANI 44 EAST 12TH STREET, APT 10C NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21400	\$2,800,000.00
306	QAIMMAQAMI, DAVID JAMAL 44 DEVONSHIRE ST - FLAT E LONDON, W1G 7AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24392	Undetermined
307	RACHID, BOUZOUBA 84A ONSLOW GARDENS LONDON, SW7 3BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23927	\$22,000,000.00
308	RAKIC, DARINKA 10 WEST 15TH STREET # 704 NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15736	Undetermined
309	RATO, JOAO 84 NEVILLE CT ABBAY ROAD LONDON, NW8 9DB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20294	Undetermined
310	REES, MATTHEW 155 PRINCE ST., APT #2 NEW YORK, NY 10012		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25147	\$95,629.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
311	REGAN, DONALD H. 61 ANDOVER ROAD ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25240	\$1,002,707.00
312	REGUEIRO, ALANO F. 9 STATION ROAD LOUGHTON ESSEX, IG10 4NZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25787	\$1,724,080.00*
313	REILLY, BRIAN M. 3 WESTGATE BLVD PLANDOME, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24418	\$5,000,000.00
314	REYNOLDS, NATALIE 1141 WARBLER DRIVE FORNEY, TX 75126		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19801	\$94.00*
315	RIEB-SMITH, DOMINIC 247 UNDERHILL ROAD DULWICH LONDON, SE21 OPB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25756	\$100,000.00*
316	RINNOVATORE, DIANE 14 NORMANDV DRIVE WESTFIELD, NJ 07090		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27476	\$2,312,207.00
317	RISPOLI, MADELINE J. 4651 GULF SHORE BLVD. N. UNIT 805 NAPLES, FL 34103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6487	Undetermined
318	RIVERA, ROBERTO NEW PROVIDENCE WHARF 4 FAIRMONT AVENUE LONDON, 514 9PX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32078	\$2,500,000.00*

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
319	ROBERTS, KATY 25 GLENDALE DRIVE WIMBLEDON, SW19 7BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24401	Undetermined
320	ROCHA, JOANA P. 605 THIRD AVENUE, 22ND FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25149	\$101,449.00*
321	ROGGERO, MARCO 145 WEST BROADWAY APARTMENT 3 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25608	\$1,637,504.66
322	ROITMAN, LISA L. 7 GREY ROCK DRIVE GREENWICH, CT 06831		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14196	\$1,376,000.00
323	ROMANELLI, MICHAEL 666 GREENWICH ST, APT 701 NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19253	Undetermined
324	ROMANELLI, RENEE 666 GREENWICH ST, APT 701 NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19247	Undetermined
325	ROSENBERG, ADAM S. 4 HILLVIEW CIRCLE HOCKESSIN, DE 19707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33215	\$14,509.00*
326	ROSENTHAL, ADAM S. 245 WEST 99TH STREET APT 12B NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15110	\$3,607,425.00
327	ROSS, DAVID 31 ANNADALE RD CHAPPAQUA, NY 10514	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27421	Undetermined

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OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
328	ROSSI, GEORGE A. 103 IRIS AVENUE FLORAL PARK, NY 11001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5427	Undetermined
329	ROUSE, LEANNE 11 FRANCIS CLOSE LONDON, E14 3DE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26034	Undetermined
330	RUDNICK, SCOTT 130 E. 18TH STREET, APT. 6ABX NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/12/2009	8101	\$1,395,000.00
331	RUFFINI, RONALD 30 WEST 63RD STREET, APT 22K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28354	\$1,673,646.00
332	RUIZ, SAMUEL J 19 COOMBE LANE WEST KINGSTON UPON THAMES, SUR, KT2 7EW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19837	\$1,000,000.00
333	RUSH, ANTONY J EARLSWOOD EARLS ROAD KENT TUNBRIDGE WELLS, TN48EA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9426	\$512,244.14*
334	RUTHERFORD, MARK 50 CLONCURRY STREET LONDON, SW6 6DU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19844	\$1,000,000.00
335	SABIA, DZINTRA I. 43 MAIN ST. FARMINGDALE, NY 11735	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19199	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
336	SAHAY, VIVEK 30 RIVERCOURT APT 2003 JERSEY CITY, NJ 07310		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23739	\$2,847,070.00
337	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22319	Undetermined
338	SANDERSON, NICHOLAS J 29 BALLINGOON ROAD LONDON, SW11 6AJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15489	\$1,052,057.81
339	SARGENT, ROBERT ANDREW 28 ARUNDEL GARDENS LONDON, W112LB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10910	\$3,534,917.58
340	SAVORET, BENOIT C. 3 PHILLIMORE PLACE LONDON, GT LON, W8 7BY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12586	\$78,777,499.00
341	SCARDOVI, CLAUDIO VIA VOLTA 9 IMOLA, 40026 ITALY		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22896	\$1,450,000.00
342	SCARFE, GRAHAM IAN 11 SHELLEY CLOSE ROYSTON, SGB 5SS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11433	\$25,000.00*
343	SCELSA, JOHN FRANCIS 14 LAUREL HILL ROAD MOUNTAIN LAKES, NJ 07046		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27345	\$1,985,654.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
344	SHELLBACH, PETER H. 35 WEST 81ST ST APT 10B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27264	Undetermined
345	SCHIFFMAN, GLEN H. 21 COOM BE ROAD HOUSE B; PEAK HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28295	Undetermined
346	SCHIFFMAN, GLENN H. 21 COOMBE ROAD HOUSE B; PEAK; HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24331	Undetermined
347	SCHLOEGL, LUTZ 28C BELSIZE SQUARE LONDON, NW3 4H21 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24263	Undetermined
348	SCHMID, HEINZ W REBMATTLI 14 WILEN BEI WOLLERAU, SZ 8832 SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16051	\$6,957,383.00
349	SCOTT, IAN C. 24 ORMOND AVENUE MDDX HAMPTON, TW122RU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25771	\$3,988,687.00
350	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24910	\$1,414,541.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
351	SEBIRI, JONATHAN 10 MANCHESTER CT MORRISTOWN, NJ 07960	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24164	Undetermined
352	SECHAN, ROBERT J. II 111 SUNSET HILL ROAD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13295	Undetermined
353	SECHAN, ROBERT J. II 111 SUNSET HILL ROAD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13296	\$857,757.88*
354	SEKNADJE, GUY 44 QUARRENDON STREET LONDON, SW6 3SU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24171	Undetermined
355	SETO, KAREN FLAT 2 25 EARDLEY CRESCENT LONDON, SW59JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24169	Undetermined
356	SHAFIR, ROBERT S. 1930 BROADWAY, APR. 30C NEW YORK, NY 10023-6949	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28235	\$1,496,420.00*
357	SHAH, TEJASH I 50 REMINGTON COURT MATAWAN, NJ 07747	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12248	Undetermined
358	SHAPIRO, MARK 59 UPLAND DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22198	Undetermined
359	SHARLAND, MARK W. 3 VALLEY VIEW DR MENDHAM, NJ 07945	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/29/2009	6639	\$1,383,267.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
360	SHELDON, KENNETH M 222 BLOOMFIELD STREET, APT.3 HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5980	Undetermined
361	SHELTY, ROMITA 444 GREENWHICH STREET BANGOR, PA 18013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30365	\$2,484,231.00
362	SHERWOOD, THOMAS M. 296 SHAWMUT AVE #2 BOSTON, MA 02118		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25408	\$1,850,188.00
363	SHLIONSKY, GREGORY C/O JOHN GARDNER K&L GATES LLP 214 N. TRYON STREET, SUITE 4700 CHARLOTTE, NC 28202	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12866	\$3,586,400.07
364	SIGEL, ZACHARY 212 EAST 47TH STREET, APT 15E NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25140	\$1,855.00*
365	SIMONTE, STEVEN 25 FLOWER FARM CIRCLE WESTPORT, CT 06880		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25499	\$1,141,322.44
366	SKOL, PIERRE P. 3 SPICER ROAD SUFFERN, NY 10901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	25323	Undetermined
367	SKROBE, JOHN 211 NORTH END AVENUE APARTMENT 10K NEW YORK, NY 10282		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28298	\$1,111,188.00
368	SMITH, GRAHAM 116 DUNDEE WHARF LONDON, E14 8AY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25753	\$50,000.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
369	SMITH, MICHAEL K. 425 E. THIRD STREET HINSDALE, IL 60521	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10522	\$1,181,226.00
370	SNELL, SCOTT W. 18 CHAMBERLAIN STREER RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28314	Undetermined
371	SOMMER, ELIZABETH M. 444 E 86TH STREET NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23597	\$116,283.00*
372	STEIN, MICHAEL R. 120 EAST END AVE NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16145	\$1,459,426.29
373	STEIN, MICHELLE C/O NEWBERGER BERMAN 605 THIRD AVENUE NEW YORK, NY 10158		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21582	\$1,835,773.00
374	STEVENSON, MARK J. 96 BROOKSIDE DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10728	\$2,460,360.00
375	STIMOLA, NICHOLAS 536 GARDEN ST #3 HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29982	\$47,000.00*
376	STONE, ANTHONY C. 676 LOCUST POINT ROAD LOCUST, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21397	\$3,675,000.00
377	SUN, GEORGE FLAT 3302, BLOCK C, IMPERIAL COURT 62G CONDUIT ROAD MIDLEVELS, HONG KONG		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25330	\$2,429,080.43

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
378	SUNDMAN, PETER 82 HAMPTON RD CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15092	\$2,833,372.00
379	SWANSON, DAVID N FLAT ONE 27 CHEYNE WALK LONDON, SW35HH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26031	Undetermined
380	SWEDARSKY, JOSHUA 725 WEST 184TH STREET APT. 4B NEW YORK, NY 10033	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26578	Undetermined
381	SZELC, RICHARD 4525 MANNING LANE DALLAS, TX 75220		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33227	\$2,267,799.00
382	TAN, HENRY 270 HENDERSON ST APT 5D JERSEY CITY, NJ 07302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23920	Undetermined
383	TANG, JOSEPHINE 50-32 65TH PLACE WOODSIDE, NY 11377		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28690	\$10,360.00*
384	TANK, BRADLEY C. 6 INDIAN HILL WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33249	\$6,891,461.00
385	TARBARD, GAVIN DANIEL 9 TOR BRYAN INGATESTONE ESSEX, CM4 9HJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25754	\$15,000.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
386	TARNOW, JOSHUA R. 33 CRESCENT PLACE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3100	\$16,459,454.83
387	TAYLOR, CHALMER S. 37 WARD AVE RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25211	\$2,427,039.00
388	TESTA, RAYMOND T. 103 BRODY HOUSE STRYPE STREET LONDON, E17LQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31141	\$1,505,483.00
389	THAKKER, NIRAV 50 PINE ST, APT 12S NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19251	Undetermined
390	TICE, PAUL H. 17 FAR BROOK DRIVE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	2936	\$5,242,171.91
391	TIERNEY, GEORGE 4718 CONGRESS ST. FAIRFIELD, CT 06824	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29709	\$1,078,587.00
392	TILSON, SUSAN N. 172 EDINBURGH CT. MATAWAN, NJ 077417	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28285	Undetermined
393	TOPPLE, CHRISTOPHER MAR 10 MALCOLM ROAD WIMBLEDON, SW194AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25760	\$1,500,000.00
394	TORTORIELLO, CHERYL M. PO BOX 501 ORIENT POINT, NY 11957	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19443	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
395	TRELLES, CAESAR A. 4 FIRETHORNE ROAD OLD BRIDGE, NJ 08857	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7310	\$167.94*
396	TROUSSET, TONY 3627 BRODERICK STREET SAN FRANCISCO, CA 94123	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24643	\$1,674,727.46
397	TUROC, YOLANDA R. 50 EAST 72ND STREET APT 14A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7499	\$1,807,288.00
398	TUTRONE, ANTHONY D. 16 SUNNY BRAE PLACE BRONXVILLE, NY 10708		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27395	\$5,076,012.00
399	VALE, JUDITH M 45 GRAMERCY PARK NORTH APT 6B NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9728	\$12,323,275.00
400	VAN HOLTHE, SAMUEL L TREEMANS TREEMANS ROAD HORSTED KEYNES, W SUSX, RH17 7EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17793	\$2,148,649.69
401	VERHULP, ELLEN A. 526 UNION SCHOOL ROAD MIDDLETOWN, NY 10941	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30418	\$15,973.00*
402	VEZIE, ERIC 9 MAYFORD ROAD LONDON, SW12 8RZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24075	\$5,222,613.47

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
403	VILLALON, ANTONIO 5 QUEENSMERE HOUSE 16 ROYAL CLOSE QUEENSMERE ROAD WIMBLEDON, LONDON, SW19 5RS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32214	\$13,131,847.00
404	VISCONTI, CHRISTOPHER 1006 PRIMROSE AVE STROUDSBURG, PA 18360	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10590	Undetermined
405	WAGNER, KEITH 13270 OWENS WAY MILTON, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18163	\$1,051,701.00
406	WALTON, JOHANNAH H. 9 PARKGATE LONDON, SE3 9XF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17447	\$1,669,542.91
407	WATKINS, MISTY 5802 SANDHURST LN UNIT B DALLAS, TX 75206		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19804	\$2,334.00*
408	WATSON, SHARON R 27 ALTHORP ROAD LONDON, SW1 77ED UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24388	Undetermined
409	WEAVER, CHARLES M. 516 3RD STREET BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	2932	\$1,289,844.62
410	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2010	66942	\$1,571,911.35

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
411	WEINRIB, ABRAMSON KARA 1050 SMITH MANOR BLVD WEST ORANGE, NJ 07052	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21326	Undetermined
412	WELLS, GEORGINA 37 HARLEY STREET LEIGH ON SEA ESSEX, SS9 2NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25933	Undetermined
413	WELLS, LUCY-JANE 37 HARLEY STREET LEIGH ON SEA ESSEX, SS9 2NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25934	Undetermined
414	WESTON, MATTHEW J MARL FARM BYERS LANE SURREY SOUTH GODSTONE, RH98JH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28427	\$1,644,415.80
415	WHAMOND, CHRISTIAN 35 MIDBROOK LANE OLD GREENWICH, CT 06870	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/27/2009	4615	Undetermined
416	WHITWORTH, MARK 1439 W. LILL CHICAGO, IL 60614	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9630	\$1,003,700.00
417	WIESENFELD, NATHAN 26 SHELDRAKE ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24414	\$3,665,935.00
418	WISHENGRAD, CORY 299 RIVERSIDE DRIVE APARTMENT 2B NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20185	\$1,207,599.76

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
419	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15144	\$5,361,222.00
420	WOLFE, BARI J. 81 OCEAN AVENUE MASSAPEQUA, NY 11758	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30606	\$780,000.00*
421	WOOD, MURRAY 6 THURLEIGH ROAD LONDON, SW128UG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15526	Undetermined
422	WUERTZ, ROBERT 638 PARK PLACE ORADELL, NJ 07649	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19252	Undetermined
423	YAHR, LISA 350 E79TH ST,APT 8B NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17403	\$1,741,701.40
424	YOUNG, STACEE A 226 PINWOOD TRAIL FORNEY, TX 75126		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19803	\$909.00*
425	ZIVIC, ROBYN 258 RIVERSIDE DRIVE, APT 1A NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28355	\$1,362,474.00
426	ZOREK, JEFFREY A 689 SHUNPIKE ROAD GREEN VILLAGE, NJ 07935		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14267	\$1,734,380.00
					TOTAL	\$1,099,823,602.89

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ANDRIOLA, ROCCO F. 45 MOREWOOD OAKS PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10544	\$1,507,706.00
2	ANTONCIC, MADELYN 350 EAST 57TH STREET APARTMENT 13A NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16516	\$10,204,571.00
3	ASSI, GEORGES FLAT 15 1-2 QUEENS GATE LONDON, SW7 5EH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15463	\$18,637,921.00
4	BANCHETTI, RICCARDO FORO BUONAPARTE 24 MILANO, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20313	\$26,040,000.00
5	BAZYLEVSKY, BO 51 EAST 93RD ST. NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/24/2010	66323	\$3,568,323.88
6	BOWYER, MICHAEL L. 26 OAK LANE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15087	\$2,526,640.00
7	CATALAO MAIA, ALEXANDRE 200 EAST 94TH STREET APT 514 NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17760	\$2,868,427.08
8	FLEISCHMAN RICHMAN, SANDY 25 CENTRAL PARK WEST APT #6E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8530	\$3,903,072.10

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	GLASEBROOK, RICHARD J., II 515 NORTH STREET GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9682	\$20,129,666.00
10	GOLDBERG, JASON 745 7TH AVENUE, 17TH FLOOR NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23894	\$3,297,005.00
11	HIGGINS, KIERAN NOEL 2 FITZGERALD AVENUE LONDON, GT LON, SW148SZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16104	\$22,929,525.00
12	HUTTON, RANDALL J. 22 HILLSIDE LANE NEW HOPE, PA 18938	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14023	\$8,851,649.15
13	KOMAROFF, ANDREW S. 1155 PARK AVE APT 8SE NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23794	\$7,151,794.00*
14	LAWRENCE, HENRY MORGAN III 143 READE STREET, APT 3A NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/17/2009	3374	\$2,843,547.67
15	LIOTTI, FABIO 74 YORK MANSIONS PRINCE OF WALES DRIVE LONDON, SW11 4BW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25895	\$3,519,222.00
16	LYNCH, MARY A. 501 EAST 79TH ST NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24409	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
17	MONAHAN, BRIAN W. (LISTED IN ADDITIONAL NOTICING ADDRESS)		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20775	\$1,653,621.00
18	NACKENSON, RICHARD 254 EAST 68TH STREET # 30C NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13968	\$6,473,275.00
19	O'SULLIVAN, THOMAS J. 336 NASSAU AVE MANHASSET, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27300	\$650,000.00*
20	PARR, ANKE 15 DANEHURST STREET LONDON, SW6 6 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16039	Undetermined
21	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CEMTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31795	\$4,856,359.00*
22	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13600 (JMP)	LB 745 LLC	09/22/2009	31796	\$4,856,359.00*
23	RAMALLO, HENRY 27 DAVENPORT WAY HILLSBOROUGH, NJ 08844		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17607	\$8,654,989.94
24	REINER, BRETT S. 26 BURR FARMS ROAD WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19584	\$1,918,035.00
25	REYNOLDS, CHRISTIAN F. 111 EAST 30TH STREET APT. 16 AC NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28442	\$1,044,547.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
26	ROSEN, LEONARD G. 64 PINKAS STREET APARTMENT 153 TEL AVIV, 62157 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33635	\$5,424,099.00
27	SARONNE, GIANCARLO 100 OAKWOOD COURT LONDON, W14 8JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15754	\$12,883,007.00
28	SARONNE, GIANCARLO 100 OAKWOOD COURT LONDON, W14 8JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18783	\$12,883,007.00
29	SCHWARTZ, MARVIN C 2 EAST 88TH STREET NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20244	\$10,950.00*
30	SHAH, HARSH FLAT 2 3 PEMBRIDGE PLACE LONDON, WS 4XB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14285	\$10,952,772.58
31	STIEFEL, STEPHANIE J 15 CENTRAL PARK WEST #28B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21711	\$3,097,980.60
32	VAN LOMWEL, DIK 39 CAMPDEN HILL ROAD LONDON, W8 7DX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30477	\$2,997,453.33
33	WALSH, W. PHILLIP 20 PINE STREET, APARTMENT #1906 NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/14/2009	1707	\$837,859.29

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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ADJOURNED CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
34	WEINER, DAVID I. 173 RIVERSIDE DR. NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18314	\$15,684,379.91
35	ZUCKERMAN, HEATHER P. 640 WEST END AVENUE APT 5A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23793	\$981,769.90*
					TOTAL	\$233,839,534.43